

**432.12B Venture capital fund investment tax credit.** Repealed by 2010 Acts, ch 1138, § 25, 26.

[SP] Tax credit certificates issued for future tax years for investments made on or before July 1, 2010, under former section 432.12B are valid and may be claimed by a taxpayer after July 1, 2010, in the tax year stated on the certificate; 2010 Acts, ch 1138, §26